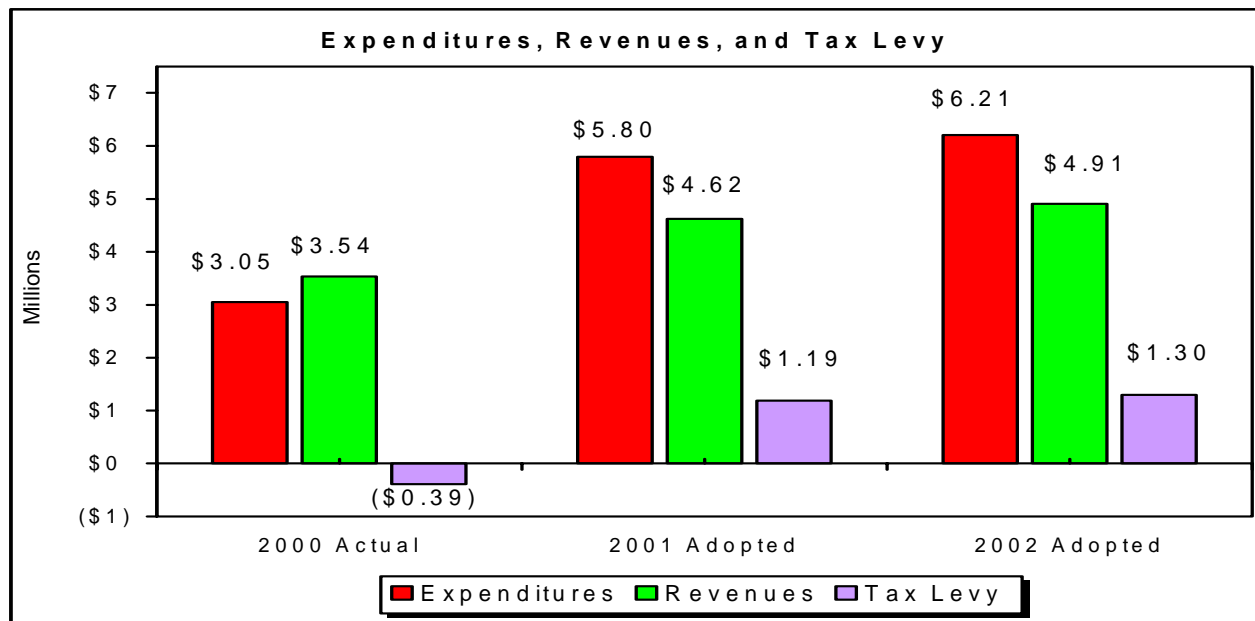

NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes not directly attributable to specific departmental operating budgets. Some of the most significant items include: complying with certain Federal and State mandated requirements such as addressing Environmental Protection Agency (EPA)/Department of Natural Resources (DNR) underground storage tank requirements, The Americans with Disabilities Act (ADA), and the Clean Air Act; membership in the Southeastern Wisconsin Planning Commission; payment of special assessments on county properties; and receipt of State shared revenues. The **End User Technology Fund** was established to finance certain necessary and justified computer repairs, maintenance contracts, replacements, end user help desk support, and network infrastructure. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget review process.

SUMMARY

The 2002 expenditure budget for this functional area totals \$6,206,993 after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$409,123 or 7.1% from the 2001 adopted budget. Budgeted revenues total \$4,908,920, an increase of \$290,243 or 6.3% from the 2001 adopted budget. The tax levy necessary to fund this functional area totals \$1,298,073, an increase of \$109,128 or 9.2% from the 2001 budget.



Significant program and funding changes from the 2001 budget include:

- SEWRPC charge to the County within Non-Departmental increases by \$52,000. The 2002 budget shifts the cost for the four stream gauging stations (\$20,000) to the Parks functional area. Thus the net County membership charge for SEWRPC increases \$72,000
- Fourth year funding for Business Continuity (\$140,000), implementation phase, will plan to maintain County operations during disaster situations.
- State shared revenues are projected to decrease by an estimated 5%, or \$57,000.
- Tax Incremental Financing District (TID's), dissolved in prior years, returns \$164,500 of County levy used to lower the County tax levy for 2002 budget purposes versus \$93,426 in the 2001 budget.
- The **End User Technology Fund** includes the replacement of 311 personal computers and 40 printers.
- **Contingency Fund** expenditures and revenue remains at the 2001 budget level of \$1,350,000. Funding includes General Fund balance appropriation of \$1,000,000 and \$350,000 of tax levy.

NON - DEPARTMENTAL
Functional Area Summary by Agency

	2000 Actual	2001 Adopted Budget	2001 Estimate	2002 Adopted Budget	Change from 2001 Adopted Budget	
					\$	%
* TOTAL NON - DEPARTMENTAL *						
Expenditures (a,f,g)	\$3,048,337	\$5,797,870	\$5,109,560	\$6,206,993	\$409,123	7.1%
Revenues (b,c)	\$3,539,692	\$4,618,677	\$3,767,810	\$4,908,920	\$290,243	6.3%
Operating Income/(Loss) (d)	\$100,410	(\$690,248)	(\$738,056)	(\$735,000)	(\$44,752)	6.5%
Tax Levy (e)	(\$390,945)	\$1,188,945	\$1,341,750	\$1,298,073	\$109,128	9.2%

BREAKDOWN BY FUND

GENERAL						
Expenditures (g)	\$1,664,708	\$1,528,371	\$1,643,268	\$1,576,868	\$48,497	3.2%
Revenues (b)	\$2,372,099	\$1,389,426	\$1,389,574	\$1,363,795	(\$25,631)	-1.8%
Tax Levy (b)	(\$707,391)	\$138,945	\$253,694	\$213,073	\$74,128	53.4%
END USER TECHNOLOGY FUND						
Expenditures (a,f)	\$1,067,183	\$2,919,499	\$2,966,292	\$3,280,125	\$360,626	12.4%
Revenues (b,c)	\$1,167,593	\$2,229,251	\$2,228,236	\$2,545,125	\$315,874	14.2%
Operating Income/(Loss) (d)	\$100,410	(\$690,248)	(\$738,056)	(\$735,000)	(\$44,752)	6.5%
Tax Levy (e)	\$0	\$700,000	\$738,056	\$735,000	\$35,000	5.0%
CONTINGENCY						
Expenditures	\$316,446	\$1,350,000	\$500,000	\$1,350,000	\$0	0.0%
Revenues (b)	\$0	\$1,000,000	\$150,000	\$1,000,000	\$0	0.0%
Tax Levy (e)	\$316,446	\$350,000	\$350,000	\$350,000	\$0	0.0%

- (a) To conform with financial accounting standards for proprietary funds, total 2001 expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$473,750. Total 2002 expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$408,211.
- (b) Revenue budget for 2001 includes General fund balance appropriations totaling \$2,105,406 as follows: General: \$105,426 (of which \$93,426 is from tax incremental finance district refunds); End User Technology Fund: \$1,000,000; and Contingency Fund: \$1,000,000. Revenue budget for 2002 includes fund balance appropriations totaling \$2,176,500 as follows: General: \$176,500 (of which \$164,500 is from tax incremental finance district refunds); End User Technology Fund: \$1,000,000; and Contingency Fund \$1,000,000.
- (c) Revenue Budget includes End User Technology Fund Balance of \$327,673 for 2001 and \$262,472 for 2002.
- (d) Operating Income/(Loss) represents revenues minus expenditures funded by planned use of fund balance in the End User Technology Fund.
- (e) Tax Levy shown for 2000 represents actual expenditures less revenues. For comparison purposes, the 2000 adopted tax levy is as follows: General Fund -- \$277,550; End User Technology Fund (net) -- \$400,000; and Contingency Fund -- \$900,000.
- (f) The 2001 estimate includes amounts previously budgeted as fixed assets that are considered operating expenditures due to the \$5,000 capitalization level for 2001. The End User Technology Fund may need to propose an ordinance to appropriate fund balance to adjust the appropriation expenditure authority level.
- (g) The 2001 estimate includes a \$200,000 contingency fund transfer to repay a taxpayer for a multi-year over assessment of personal property tax. (Ord. 155-114)

**BUDGETED POSITIONS 2000-2002
SUMMARY BY AGENCY AND FUND**

NON DEPARTMENTAL

Agency	Fund	2000 Year End	2001 Adopted Budget	2001 Modified Budget	2002 Budget	01-02 Change
NON DEPARTMENTAL	End User Tech. Fund	1.00	8.00	8.00	9.00	1.00
Extra Help		0.00	1.66	1.66	2.08	0.42
Overtime		0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL		1.00	9.66	9.66	11.08	1.42

2002 BUDGET ACTIONS

END USER TECH. FUND

Create 1.0 FTE Senior Information System Professional
 Abolish 1.00 FTE Dispatch Center Specialist (Transferred from Sheriff Department)
 Increase Extra Help 0.42 FTE

2001 CURRENT YEAR ACTIONS

None